

Form F-66 (IA-2)  
(5-8-2013)

STATE OF IOWA

2013  
FINANCIAL REPORT  
FISCAL YEAR ENDED  
JUNE 30, 2013

CITY OF \_\_\_\_\_ ORIENT \_\_\_\_\_, IOWA

DUE: December 1, 2013

16200100500000  
CITY CLERK  
114 S BROAD ST, PO BOX 116  
ORIENT, IA 50858

(Please correct any error in name, address, and ZIP Code)

WHEN COMPLETED, PLEASE RETURN TO

Mary Mosiman, CPA  
Auditor of State  
State Capitol Building  
Des Moines, IA 50319-0004

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	81,221		81,221	60,369
Less: Uncollected property taxes-levy year	0		0	0
Net current property taxes	81,221		81,221	60,369
Delinquent property taxes	0		0	0
TIF revenues	3,364		3,364	9,346
Other city taxes	35,863	0	35,863	34,620
Licenses and permits	660	0	660	595
Use of money and property	117	0	117	82
Intergovernmental	32,998	0	32,998	40,787
Charges for fees and service	939	416,343	417,282	397,534
Special assessments	0	0	0	0
Miscellaneous	10,256	7,515	17,771	7,455
Other financing sources	19,683	22,165	41,848	46,160
Total revenues and other sources	185,101	446,023	631,124	596,948
Expenditures and Other Financing Uses				
Public safety	6,081	0	6,081	5,759
Public works	37,922	0	37,922	49,606
Health and social services	0	0	0	0
Culture and recreation	14,421	0	14,421	16,077
Community and economic development	529	0	529	3,687
General government	34,049	0	34,049	30,529
Debt service	0	0	0	0
Capital projects	0	0	0	0
Total governmental activities expenditures	93,002	0	93,002	105,658
Business type activities	0	421,390	421,390	416,128
Total ALL expenditures	93,002	421,390	514,392	521,786
Other financing uses, including transfers out	41,848	0	41,848	46,160
Total ALL expenditures/And other financing uses	134,850	421,390	556,240	567,946
Excess revenues and other sources over (Under) Expenditures/And other financing uses	50,251	24,633	74,884	29,002
Beginning fund balance July 1, 2012	148,390	85,238	233,628	227,706
Ending fund balance June 30, 2013	198,641	109,871	308,512	256,708
Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2013	Amount - Omit cents	Indebtedness at June 30, 2013	Amount - Omit cents	
General obligation debt	\$ 0	Other long-term debt	\$ 0	
Revenue debt	\$ 0	Short-term debt	\$ 0	
TIF Revenue debt	\$ 56,606			
		General obligation debt limit	\$ 512,671	
CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input checked="" type="checkbox"/> Date Posted	
10/30/2013				
Printed name of city clerk	Telephone	Area Code	Number	Extension
Ellen Pool	→	641	337-5711	
Signature of Mayor or other City official (Name and Title)			Date signed	
			10-17-2013	
PLEASE PUBLISH THIS PAGE ONLY				

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013			CITY OF ORIENT			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by placing an <b>X</b> in the appropriate box on this sheet ONLY				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	<b>Section A - TAXES</b>											1
2	<b>Taxes levied on property</b>	50,075	31,146					81,221			81,221	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	50,075	31,146		0	0	0	81,221		T01	81,221	4
5	Delinquent property taxes							0		T01	0	5
6	<b>Total property tax</b>	50,075	31,146		0	0	0	81,221			81,221	6
7	<b>TIF revenues</b>			3,364				3,364		T01	3,364	7
8	<b>Other city taxes</b>							0		T15	0	8
9	Utility tax replacement excise taxes							0		T15	0	9
10	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		C30	0	10
11	Parimutuel wager tax							0		C30	0	11
12	Gaming wager tax							0		T19	0	12
13	Mobile home tax							0		T19	0	13
14	Hotel/motel tax							0		T09	35,863	14
15	Other local option taxes		35,863					35,863			35,863	15
16	<b>TOTAL OTHER CITY TAXES</b>	0	35,863	0	0	0	0	35,863	0		35,863	15
17	<b>Section B - LICENSES AND PERMITS</b>	660						660		T29	660	16
17	<b>Section C - USE OF MONEY AND PROPERTY</b>											17
18	Interest	117						117		U20	117	18
19	Rents and royalties							0		U40	0	19
20	Other miscellaneous use of money and property							0		U20	0	20
21								0			0	21
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	117	0	0	0	0	0	117	0		117	22
23												23
24	<b>Section D - INTERGOVERNMENTAL</b>											24
25												25
26	<b>Federal grants and reimbursements</b>											26
27	Federal grants							0		B89	0	27
28	Community development block grants							0		B50	0	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	<b>Total Federal grants and reimbursements</b>	0	0	0	0	0	0	0	0		0	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF ORIENT			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	<b>Section D - INTERGOVERNMENTAL - Continued</b>											41
42												42
43	<b>State shared revenues</b>											43
44	Road use taxes		27,962					27,962		C46	27,962	44
45												45
46												46
47												47
48	<b>Other state grants and reimbursements</b>											48
49	State grants		5,036					5,036		C89	5,036	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Department of Economic Development							0		C89	0	52
53	CEBA grants							0		C89	0	53
54								0		C89	0	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	<b>Total state</b>	0	32,998	0	0	0	0	32,998	0		32,998	60
61												61
62	<b>Local grants and reimbursements</b>											62
63	County contributions							0			0	63
64	Library service							0		D89	0	64
65	Township contributions							0		D89	0	65
66	Fire/EMT service							0		D89	0	66
67								0		D89	0	67
68								0			0	68
69								0			0	69
70	<b>Total local grants and reimbursements</b>	0	0	0	0	0	0	0	0		0	70
71	<b>TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)</b>	0	32,998	0	0	0	0	32,998	0		32,998	71
72	<b>Section E - CHARGES FOR FEES AND SERVICE</b>											72
73	Water							0	116,651	A91	116,651	73
74	Sewer							0		A8Ø	0	74
75	Electric							0	299,692	A92	299,692	75
76	Gas							0		A93	0	76
77	Parking							0		A6Ø	0	77
78	Airport							0		AØ1	0	78
79	Landfill/garbage	584						584		A81	584	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF ORIENT			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	<b>Section E - CHARGES FOR FEES AND SERVICE - Continued</b>											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees							0		A89	0	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges							0		A89	0	99
100	Park, recreation, and cultural charges							0		A61	0	100
101	Animal control charges							0		A89	0	101
102	Other charges - <i>Specify</i>	355						355			355	102
103								0			0	103
104	<b>TOTAL CHARGES FOR SERVICE</b>	939	0	0	0	0	0	939	416,343		417,282	104
105												105
106	<b>Section F - SPECIAL ASSESSMENTS</b>							0		U01	0	106
107	<b>Section G - MISCELLANEOUS</b>											107
108	Contributions	9,232						9,232	6,190	U99	15,422	108
109	Deposits and sales/fuel tax refunds							0	1,325	U99	1,325	109
110	Sale of property and merchandise	974						974		U11	974	110
111	Fines	50						50		U30	50	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - <i>Specify</i>							0			0	113
114								0			0	114
115								0			0	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	<b>TOTAL MISCELLANEOUS</b>	10,256	0	0	0	0	0	10,256	7,515		17,771	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF ORIENT			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	62,047	100,007	3,364	0	0	0	165,418	423,858		589,276	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans							0			0	127
128	Internal TIF loans and transfers in		270	19,413				19,683	22,165		41,848	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	0	270	19,413	0	0	0	19,683	22,165		41,848	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	62,047	100,277	22,777	0	0	0	185,101	446,023		631,124	132
133												133
134	Beginning fund balance July 1, 2012	-167	103,075	34,035		11,447		148,390	85,238		233,628	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	61,880	203,352	56,812	0	11,447	0	333,491	531,261		864,752	136
137												137
138												138
139												139
140												140
141												141
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159												159

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013			CITY OF ORIENT			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation							0		E62	0	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	1,183						1,183		E89	1,183	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	4,232	250					4,482		E24	4,482	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	416						416		E32	416	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation							0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	5,831	250	0	0	0	0	6,081			6,081	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF ORIENT			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	<b>Section B — PUBLIC WORKS</b>											41
42	Roads, bridges, sidewalks — Current operation	6,042	20,596					26,638		E44	26,638	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	1,499						1,499		E44	1,499	48
49	Traffic control safety — Current operation	39						39		E44	39	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		1,603					1,603		E44	1,603	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	6,665						6,665		E81	6,665	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	1,478						1,478		E89	1,478	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	<b>TOTAL PUBLIC WORKS</b>	15,723	22,199	0	0	0	0	37,922			37,922	80



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF ORIENT			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
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120												120



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF ORIENT			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	5,376	877					6,253		E52	6,253	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation	490						490		E61	490	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	4,073	1,928					6,001		E61	6,001	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	1,351						1,351		E61	1,351	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation	326						326		E61	326	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	11,616	2,805	0	0	0	0	14,421			14,421	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	529						529		E89	529	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation							0		E89	0	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	529	0	0	0	0	0	529			529	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF ORIENT			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	<b>Section F — GENERAL GOVERNMENT</b>											159
160	Mayor, council and city manager — Current operation	1,455	126					1,581		E29	1,581	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	12,371	12,058					24,429		E23	24,429	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	1,671						1,671		E25	1,671	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	3,650						3,650		E31	3,650	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	1,992						1,992		E89	1,992	171
172	Other general government — Current operation	726						726		E89	726	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	<b>TOTAL GENERAL GOVERNMENT</b>	21,865	12,184	0	0	0	0	34,049			34,049	176
177	<b>Section G — DEBT SERVICE</b>							0			0	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	<b>TOTAL DEBT SERVICE</b>	0	0	0	0	0	0	0			0	182
183	<b>Section H — REGULAR CAPITAL PROJECTS — Specify</b>										0	183
184								0			0	184
185								0			0	185
186								0			0	186
187	<b>Subtotal Regular Capital Projects</b>	0	0	0	0	0	0	0			0	187
188	<b>— TIF CAPITAL PROJECTS — Specify</b>										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	<b>Subtotal TIF Capital Projects</b>	0	0	0	0	0	0	0			0	192
193	<b>TOTAL CAPITAL PROJECTS</b>	0	0	0	0	0	0	0			0	193
194	<b>TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES</b>	55,564	37,438	0	0	0	0	93,002			93,002	194
195	<b>(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)</b>											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF ORIENT			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General  (a)	Special revenue  (b)	TIF Special revenue  (c)	Debt service  (d)	Capital projects  (e)	Permanent Fund  (f)	Total current governmental (Sum of cols. (a) through (f))  (g)	Proprietary  (h)	Code	GRAND TOTAL (Sum of col. (h))  (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								108,478	E91	108,478	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation									E80	0	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation								312,912	E92	312,912	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF ORIENT					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	<b>Section I — BUSINESS TYPE ACTIVITIES — Cont.</b>											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	<b>TOTAL BUSINESS TYPE ACTIVITIES</b>								421,390		421,390	251
252												252
253	<b>TOTAL EXPENDITURES (Sum of lines 194 and 251)</b>	55,564	37,438	0	0	0	0	93,002	421,390		514,392	253
254	<b>Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT</b>									NE		254
255	Regular transfers out							0			0	255
256	Internal TIF loans/repayments and transfers out		19,413	22,435				41,848			41,848	256
257								0			0	257
258	<b>TOTAL OTHER FINANCING USES</b>	0	19,413	22,435	0	0	0	41,848	0		41,848	258
259	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)</b>	55,564	56,851	22,435	0	0	0	134,850	421,390		556,240	259
260												260
261	<b>Ending fund balance June 30, 2013:</b>											261
262	<b>Governmental:</b>											262
263	<b>Nonspendable</b>							0			0	263
264	<b>Restricted</b>							0			0	264
265	<b>Committed</b>							0			0	265
266	<b>Assigned</b>							0			0	266
267	<b>Unassigned</b>							0			0	267
268	<b>Total Governmental</b>	0	0	0	0	0	0	0			0	268
269	<b>Proprietary</b>								109,871		109,871	269
270	<b>Total ending fund balance June 30, 2013</b>	6,316	146,501	34,377	0	11,447	0	198,641	109,871		308,512	270
271	<b>TOTAL REQUIREMENTS (Sum of lines 259 and 270)</b>	61,880	203,352	56,812	0	11,447	0	333,491	531,261		864,752	271
272												272

Part III	INTERGOVERNMENTAL EXPENDITURES										CITY OF ORIENT	
Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>												
Purpose		Amount paid to other local governments				Purpose		Amount paid to State				
Correction.....		M05 \$				Highways.....		L44 \$				
Health.....		M32				All other.....		L89 \$				
Highways.....		M44										
Transit subsidies.....		M94										
Libraries.....		M52										
Police protection.....		M62										
Sewerage.....		M80										
Sanitation.....		M81										
All other.....		M89 \$ \$										
Part IV	SALARIES AND WAGES											
Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.												
										Amount - Omit cents		
Total salaries and wages paid.....										200 \$	85,456	
Part V	DEBT OUTSTANDING, ISSUED, AND RETIRED											
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2013				Interest paid this year				
Purpose	Debt outstanding JULY 1, 2012 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	(h)				
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	I91 \$				
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	I89				
3. Electric utility	19U 48,015	29U	39U 20,500	49U	49U 56,606	49U		I92 1,665				
4. Gas utility	19U	29U	39U	49U	49U	49U		I93				
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94				
6. Industrial Revenue	19T	24T	34T		44T	44T		I89				
7. Mortgage revenue	19T	24T	34T		44T	44T		I89				
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89				
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89				
10.	19U	29U	39U	49U	49U	49U	49U	I89				
11.	19U	29U	39U	49U	49U	49U	49U	I89				
12.	19U	29U	39U	49U	49U	49U	49U	I89				
13.	19U	29U	39U	49U	49U	49U	49U	I89				
14.	19U	29U	39U	49U	49U	49U	49U	I89				
Total long-term debt	48,015	0	20,500	0	56,606	0	0	1,665				
B. Short-term debt		Amount - Omit cents										
Outstanding as of JULY 1, 2012				61V \$								
Outstanding as of JUNE 30, 2013				64V \$								
Part VI	DEBT LIMITATION FOR GENERAL OBLIGATION BONDS				Amount - Omit cents							
Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY												
Actual valuation -- January 1, 2011					\$	10,253,419		x .05 = \$		512,671		
Part VII	CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2013				Amount - Omit cents							
Type of asset	Bond and interest funds (a)		Bond construction funds (b)		Pension/retirement funds (c)		all other funds (d)		Total (e)			
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01		W31		W61							
	\$	29,999	\$			278,513	308,512					
	REMARKS											
										V98		